

**HYNES CHARTER SCHOOL CORPORATION
FINANCIAL STATEMENTS
JUNE 30, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10/24/09

HYNES CHARTER SCHOOL

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HYNES CHARTER SCHOOL

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Silva Gurtner & Abney

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Hynes Charter School Corporation
New Orleans, Louisiana

We have audited the accompanying statement of financial position of Hynes Charter School Corporation (the School) as of June 30, 2009 and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the School's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hynes Charter School Corporation as of June 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 15, 2009, on our consideration of Hynes Charter School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The schedules required by Louisiana State Law included as Schedules 1 through 9, are not a required part of the basic financial statements, but are supplementary information required by Louisiana State Law. We have applied certain limited procedures, which are described in the Independent Accountant's Report on Applying Agreed-Upon Procedures. However, we did not audit this information and, accordingly, express no opinion on it.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Hynes Charter School Corporation taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis and as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. The information in this schedule has been subjected to the procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Silva Gurtner + Abney, LLC

September 15, 2009

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HYNES CHARTER SCHOOL CORPORATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2009

ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 1,600,060
Cash restricted for student activities	338,327
Grant and other receivables	1,346,412
Prepaid insurance	<u>26,116</u>
Total Current Assets	<u>3,310,915</u>
Total Assets	<u><u>\$ 3,310,915</u></u>
LIABILITIES AND NET ASSETS	
Current Liabilities:	
Accounts payable	\$ 123,151
Accrued payroll liabilities	399,621
Accrued unpaid leave	16,200
Deferred revenue	<u>37,262</u>
Total Current Liabilities	576,234
Net Assets:	
Unrestricted	2,396,354
Temporarily restricted	<u>338,327</u>
Total Net Assets	<u>2,734,681</u>
Total Liabilities and Net Assets	<u><u>\$ 3,310,915</u></u>

The accompanying notes are an integral part of this financial statement.

HYNES CHARTER SCHOOL CORPORATION
STATEMENT OF ACTIVITIES
JUNE 30, 2009

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>
Revenues and Other Support:			
Grants			
Federal	\$ 700,760	\$ -	\$ 700,760
State and Local Minimum Foundation Program	3,723,246	-	3,723,246
Other	73,776	-	73,776
Donations	24,556	-	24,556
Non-cash donations	140,202	-	140,202
Student fees	-	218,275	218,275
Miscellaneous revenue	104,065	-	104,065
Net assets released from restrictions	136,356	(136,356)	-
	<u>4,902,961</u>	<u>81,919</u>	<u>4,984,880</u>
Total revenues and other support			
Expenses:			
Administrative expenses	458,650	-	458,650
Program expenses	4,298,930	-	4,298,930
	<u>4,757,580</u>	<u>-</u>	<u>4,757,580</u>
Total expenses			
Increase in net assets	145,381	81,919	227,300
Net assets, beginning of year	<u>2,250,973</u>	<u>256,408</u>	<u>2,507,381</u>
Net assets, end of year	<u><u>\$ 2,396,354</u></u>	<u><u>\$ 338,327</u></u>	<u><u>\$ 2,734,681</u></u>

The accompanying notes are an integral part of this financial statement.

HYNES CHARTER SCHOOL CORPORATION
STATEMENT OF FUNCTIONAL EXPENSES
JUNE 30, 2009

	<u>Administrative Expenses</u>	<u>Program Expenses</u>	<u>Total</u>
Expenses:			
Salaries	\$ 223,576	\$ 2,492,778	\$ 2,716,354
Payroll taxes	3,834	42,744	46,578
Employee benefits	15,125	168,638	183,763
Retirement fund contribution	31,909	355,764	387,673
Transportation	9,334	104,069	113,403
Advertising	167	1,873	2,040
Dues and fees	793	8,836	9,629
Insurance	2,919	32,549	35,468
Repairs and maintenance	17,772	198,155	215,927
Professional services	137,950	-	137,950
Miscellaneous expense	8,760	97,660	106,420
Bank charges and fees	230	-	230
Materials and supplies	-	569,621	569,621
Telephone and postage	322	3,582	3,904
Utilities	5,959	66,444	72,403
Food service management	-	156,217	156,217
	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>\$ 458,650</u>	<u>\$ 4,298,930</u>	<u>\$ 4,757,580</u>

The accompanying notes are an integral part of this financial statement.

HYNES CHARTER SCHOOL CORPORATION
STATEMENT OF CASH FLOWS
JUNE 30, 2009

Cash flows from operating activities:

Increase in net assets	\$ 227,300
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Loss on write-off of property and equipment	46,000
Increases in operating assets:	
Grant and other receivables	(497,875)
Prepaid insurance	(26,116)
Increases in operating liabilities:	
Accounts payable	83,434
Accrued payroll liabilities	47,859
Accrued unpaid leave	3,556
Deferred revenue	<u>15,677</u>
Net cash used in operating activities	<u>(100,165)</u>
 Net decrease in cash and cash equivalents	 (100,165)
 Cash and cash equivalents, beginning of year	 <u>2,038,552</u>
 Cash and cash equivalents, end of year	 <u><u>\$ 1,938,387</u></u>

Reconciliation to Statement of Financial Position:

Cash and cash equivalents for cash flow statement include:	
Cash and cash equivalents	\$ 1,600,060
Cash restricted for student activities	<u>338,327</u>
 Total cash and cash equivalents	 <u><u>\$ 1,938,387</u></u>

The accompanying notes are an integral part of this financial statement.

HYNES CHARTER SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

The Hynes Charter School Corporation (the "School") was granted a charter by the Orleans Parish School Board in 2006 to provide all students with a safe and diverse learning community by empowering them to be proficient readers, writers, and critical thinkers. The Hynes Charter School Corporation is a Type 3 Charter School governed by a board of directors.

The Hynes Charter School Corporation is a nonprofit organization exempt from federal and state income tax under Section 501(c)(3) of the United States Internal Revenue Code.

Financial Statement Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

The School follows the guidance of Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. In addition, the School is required to present a statement of cash flows.

The School also follows the guidance of SFAS No. 116, *Accounting for Contributions Received and Contributions Made*, whereby contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Restricted net assets are reclassified to unrestricted net assets upon satisfaction of the donor imposed time or purpose restrictions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Public Support and Revenue

The School's primary source of funding is through the Minimum Foundation Program (MFP) funded by the State Public School Fund and the Orleans Parish School Board. The School receives \$3,254 from the State and \$4,064 from the School Board per eligible student in attendance at the official pupil count date of October 1, 2008. MFP revenue accounts for 75% of the School's total support for the year ended June 30, 2009. State and Federal grants are on a cost reimbursement basis and account for 14% of the School's total support for the year ended June 30, 2009.

Donated Equipment, Services and Materials

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills and are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. The School has recorded \$140,202 as revenue and expense in the statement of activities for use of facilities, equipment, and materials owned by the Orleans Parish School Board.

HYNES CHARTER SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Donated Equipment, Services and Materials, continued

As part of the Operating agreement with the Orleans Parish School Board, Hynes Charter School Corporation is not required to pay a lease on the property which houses the school. The administration has elected not to record the benefit from this transaction on their books.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the School considers all unrestricted, highly liquid investments with an initial maturity of three months or less as cash and cash equivalents.

Instructional Fees

The school requires payment of a \$75 instructional fee per student at the time of registration, which is in the spring of the current year. Revenues from these fees are recognized in the year in which they are earned. Fees collected in the current year that apply to the subsequent year are deferred. Receivables for instructional fees have not been recorded and have been determined to be uncollectible.

Functional Expense Allocation

Functional expenses are allocated among the various program services, general and administrative, and fundraising categories based on actual use or management's best estimate.

Restricted and Unrestricted Revenue

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Temporarily restricted net assets are composed of cash and contributions received from unrelated third parties that were donated for specific purposes as well as student activity funds. As the School uses these funds, they are released from restriction.

NOTE B – CONCENTRATION OF CREDIT RISK

The School maintains cash accounts at a local financial institution that exceeds the amount covered by insurance provided by the Federal Deposit Insurance Corporation (FDIC). Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the financial institution. At June 30, 2009, the balances in excess of FDIC insurance were appropriately covered by pledged securities.

NOTE C – COMPENSATED ABSENCES

Teachers and staff are allowed a maximum of 10 cumulative sick and/or personal days per year. Earned and unused sick and/or personal days are paid to employees at a rate of \$75/day following the School's fiscal year end. The School has accrued for \$16,200 of unpaid leave as of June 30, 2009.

HYNES CHARTER SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE D – GRANT AND OTHER RECEIVABLES

Grant and other receivables are deemed to be fully collectible by management and are comprised of the following amounts due at June 30, 2009:

United States Department of Education	
Title I	\$ 660,580
Title II	57,339
Title V	55,365
Hurricane Education Recovery Act (Restart)	392,830
Hurricane Katrina Foreign Contributions	33,385
National Board	21,000
Education Cost Sharing	16,679
Education Excellence Fund	3,813
Husky Care	94,863
Other	<u>10,558</u>
 Total grant and other receivables	 <u><u>\$ 1,346,412</u></u>

NOTE E – RETIREMENT PLANS

Certain employees of the School participate in the Teachers' Retirement System of Louisiana (the System). The System is a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Pertinent information relative to the plan follows.

Plan Description: The System provides retirement benefits as well as disability and survivor benefits. Ten years of service credit are required to become vested for retirement benefits, five years of service credit if the employee reaches age sixty, and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Teachers Retirement System of Louisiana, P.O. Box 94123, Baton Rouge, LA 70804-9123.

Funding Policy: Plan members are required to contribute 8% of their annual covered salary. The school is required to contribute at an actuarially determined rate. The current rate is 15.5% of annual eligible covered payroll. Member contributions and employer contributions for the System are established by state law, and rates are established by the Public Retirement System's Actuarial Committee. The School's contribution to the plan for the year ended June 30, 2009 is \$387,673.

NOTE F – FUNDS RESTRICTED FOR STUDENT ACTIVITIES

The School maintains a separate bank account for student activities. The account is for the collected instructional fees and the Husky Care (before and after-school care program) fees. Restricted student activity funds amounted to \$338,327 at June 30, 2009, and are reported as restricted cash and as temporarily restricted net assets.

SUPPLEMENTAL INFORMATION

HYNES CHARTER SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2009

Federal Grantor/Pass-through Grantor/Program	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture: Pass-through programs from: Louisiana Department of Education - National School Lunch Program	10.555	-	\$ 125,200
U.S. Department of Education Pass-through programs from: Louisiana Department of Education - Title I - Grants to Local Educational Agencies - Part A - Basic	84.010A	28-05-T1-36 C	461,835
Title II - Teacher & Principal Training & Recruitment Fund	84.367A	28-05-50-36 C	54,435
Title V - State Grants for Innovative Programs	84.298	28-08-80-36	33,891
Hurricane Katrina Foreign Contributions	84.940C	-	47,466
Total expenditures of federal awards			<u>\$ 722,827</u>

Notes to Schedule of Expenditures of Federal Awards:

Note 1 - Summary of Significant Accounting Policies

a. Basis of Presentation

This schedule includes the federal grant activity of Hynes Charter School Corporation and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organization*.

b. Accrued Reimbursement

Various reimbursement procedures are used for federal awards received by the School. Consequently, timing differences between expenditures and program reimbursements exist at the end of the year.

Note 2 - Reconciliation of federal grant revenue to expenditures of federal awards

Expenditures of federal awards during the year ended June 30, 2009	\$ 722,827
Prior year disallowed expenditures identified in 2009	<u>(22,067)</u>
Total federal grants revenue	<u>\$ 700,760</u>

The accompanying notes are an integral part of this financial statement.

OTHER INDEPENDENT AUDITORS' REPORTS



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Hynes Charter School Corporation
New Orleans, Louisiana

We have audited the financial statements of Hynes Charter School Corporation (a nonprofit organization) as of and for the year ended June 30, 2009, and have issued our report thereon dated September 15, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Hynes Charter School Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Hynes Charter School Corporation's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Hynes Charter School Corporation's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Hynes Charter School Corporation's financial statements that is more than inconsequential will not be prevented or detected by the Hynes Charter School Corporation's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Hynes Charter School Corporation's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hynes Charter School Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements; noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Directors, the Louisiana Legislative Auditor, the Louisiana Department of Education, the Orleans Parish School Board, the federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Silva Gurtner + Abney LLC

September 15, 2009



Certified Public Accountants & Consultants

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OFFICE OF MANAGEMENT AND
BUDGET (OMB) CIRCULAR A-133**

To the Board of Directors
Hynes Charter School Corporation
New Orleans, Louisiana

Compliance

We have audited the compliance of the Hynes Charter School Corporation with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. Hynes Charter School Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Hynes Charter School Corporation's management. Our responsibility is to express an opinion on Hynes Charter School Corporation's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Hynes Charter School Corporation's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Hynes Charter School Corporation's compliance with those requirements.

In our opinion, Hynes Charter School Corporation complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control over Compliance

The management of the Hynes Charter School Corporation is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Hynes Charter School Corporation's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over

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compliance. Accordingly, we do not express an opinion on the effectiveness of the Hynes Charter School Corporation's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects Hynes Charter School Corporation's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by Hynes Charter School Corporation's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Directors, the Louisiana Legislative Auditor, the Louisiana Department of Education, the Orleans Parish School Board, the federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Silva Gurtner + Abney LLC

September 15, 2009

HYNES CHARTER SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2009

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified		
Internal control over financial reporting:			
Material weaknesses identified?	_____ yes	_____ <u>X</u> _____	no
Significant deficiencies identified			
not considered to be material weaknesses?	_____ yes	_____ <u>X</u> _____	none reported
Noncompliance material to financial statements noted?	_____ yes	_____ <u>X</u> _____	no

Federal Awards

Internal control over major programs:			
Material weaknesses identified?	_____ yes	_____ <u>X</u> _____	no
Significant deficiencies identified			
not considered to be material weaknesses?	_____ yes	_____ <u>X</u> _____	none reported

Type of auditors' report issued on compliance for major programs:	Unqualified
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Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510 (a)?	_____ yes	_____ <u>X</u> _____	no
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Identification of major programs:

CFDA Numbers

Name of Federal Program or Cluster

84.010A

Title I - Grants to LEA's - Part A - Basic

Dollar threshold used to distinguish between Type A and Type B programs:	_____ <u>\$300,000</u> _____	
Auditee qualified as low-risk audit?	_____ yes	_____ <u>X</u> _____ no

Section II - Internal Control and Compliance - Governmental Auditing Standards

No findings or questioned costs for the year ended June 30, 2009.

Section III - Internal Control and Compliance - Major Federal Programs

No findings or questioned costs for the year ended June 30, 2009.

The accompanying notes are an integral part of this financial statement.

**HYNES CHARTER SCHOOL CORPORATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2008**

Section II –Internal Control & Compliance - Governmental Auditing Standards

Internal Control

Reference number: 2008-1

Cause: The School does not perform periodic reconciliations of payroll expense. There is no management review of the payroll recording process. Payroll expense is not properly recorded in the general ledger.

Recommendation: We recommend that employees perform monthly reconciliations *between the general ledger and the payroll reports*. Journal entries and monthly balances should be reviewed and approved by management.

Management's corrective action plan or current status: Resolved. Management has been performing and reviewing periodic reconciliations of payroll expense. Management has hired a controller to oversee the process.

Reference number: 2008-2

Cause: Disbursements and deposits are not entered into the accounting system as they occur. A manual ledger is kept, but the entries are not entered into the accounting system in a timely manner.

Recommendation: We recommend that the School record all financial transactions in the accounting software as they occur.

Management's corrective action plan or current status: Resolved. Management has implemented new accounting software called Blackbaud and a new chart of accounts consistent with the *Louisiana Accounting and Uniform Governmental Handbook (LAUGH)*. Management has hired a controller to oversee the proper recording of all transactions.

Reference number: 2008-3

Cause: The School records grants received on a cash basis.

Recommendation: We recommend that the client record revenue when earned.

Management's corrective action plan or current status: Resolved. Management records receivables when the reimbursement request is prepared. Management has hired a controller to oversee the process.

Reference number: 2008-4

Cause: The accounting staff is not completing bank reconciliations on a monthly basis.

Recommendation: We recommend that all bank accounts be reconciled on a monthly basis and the reconciliations be reviewed and approved by management.

Management's corrective action plan or current status: Resolved. The accounting staff began performing timely bank reconciliations on all accounts. Management has hired a controller to oversee the process.

**SCHEDULES REQUIRED BY STATE LAW
(R.S. 24:514 - PERFORMANCE AND STATISTICAL DATA)**



Certified Public Accountants & Consultants

Brent A. Silva, CPA
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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
Hynes Charter School Corporation
New Orleans, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Hynes Charter School Corporation and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Hynes Charter School Corporation and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). Management of Hynes Charter School Corporation is responsible for its performance and statistical data. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources (Schedule 1)**

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
 - Total General Fund Instructional Expenditures
 - Total General Fund Equipment Expenditures
 - Total Local Taxation Revenue
 - Total Local Earnings on Investment in Real Property
 - Total State Revenue in Lieu of Taxes
 - Nonpublic Textbook Revenue
 - Nonpublic Transportation Revenue

Findings: None

Education Levels of Public School Staff (Schedule 2)

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1.

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3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.
4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule. We traced a random sample of 5 teachers to the individual's personnel file and determine if the individual's education level was properly classified on the schedule.

Findings: None

Number and Type of Public Schools (Schedule 3)

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

Findings: None

Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers (Schedule 4)

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

Findings: None

Public School Staff Data (Schedule 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 5 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

Findings: None

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

Findings: None

Class Size Characteristics (Schedule 6)

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

Findings: None

Louisiana Educational Assessment Program (LEAP) (Schedule 7)

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Hynes Charter School Corporation.

Findings: None

Graduation Exit Exam (GEE) (Schedule 8)

11. We obtained test scores as provided by the testing authority and reconciled score as reported by the testing authority to scores reported in the schedule by Hynes Charter School Corporation.

Findings: Not applicable

iLEAP Tests (Schedule 9)

12. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Hynes Charter School Corporation

Findings: None

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of The Board of Directors, the Louisiana Legislative Auditor, the Louisiana Department of Education, and the OPSB, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Silva Gurtner & Abney, LLC

September 15, 2009

HYNES CHARTER SCHOOL CORPORATION
SCHEDULES REQUIRED BY STATE LAW
(R.S. 24:514 – PERFORMANCE AND STATISTICAL DATA)
FOR THE YEAR ENDED JUNE 30, 2009

Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

Schedule 2 - Education Levels of Public School Staff

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principal's with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph. D. or Ed. D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 3 - Number and Type of Public Schools

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 4 - Experience of Public Principals and Assistant Principals and Full-time Classroom Teachers

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 5 - Public School Staff Data

This schedule includes average classroom teachers' salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

Schedule 6 - Class Size Characteristics

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual School Report (ASR).

Schedule 7 - Louisiana Educational Assessment Program (LEAP)

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

Schedule 8 - Graduation Exit Exam (GEE)

This schedule represents student performance testing data and includes summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

Schedule 9 - iLEAP Tests

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, 7 and 9 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data.

**HAYNES CHARTER SCHOOL CORPORATION
GENERAL FUND INSTRUCTIONAL AND SUPPORT EXPENDITURES
AND CERTAIN LOCAL REVENUE SOURCES
FOR THE YEAR ENDED JUNE 30, 2009
SCHEDULE 1**

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 2,119,840	
Other Instructional Staff Activities	31,102	
Employee Benefits	494,129	
Purchased Professional and Technical Services	-	
Instructional Materials and Supplies	285,695	
Instructional Equipment	7,912	
Total Teacher and Student Interaction Activities		2,938,679

Other Instructional Activities	175,880	-
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Pupil Support Services	328,467	
Less: Equipment for Pupil Support Services	-	
Net Pupil Support Services		328,467

Instructional Staff Services	-	
Less: Equipment for Instructional Staff Services	-	
Net Instructional Staff Services		-

School Administration	300,964	
Less: Equipment for School Administration	-	
Net School Administration		300,964

Total General Fund Instructional Expenditures	\$ 3,568,110
---	--------------

Total General Fund Equipment Expenditures	\$ -
---	------

Certain Local Revenue Sources

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$ -
Renewable Ad Valorem Tax	-
Debt Service Ad Valorem Tax	-
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	-
Sales and Use Taxes	-
Total Local Taxation Revenue	\$ -

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$ -
Earnings from Other Real Property	-
Total Local Earnings on Investment in Real Property	\$ -

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$ -
Revenue Sharing - Other Taxes	-
Revenue Sharing - Excess Portion	-
Other Revenue in Lieu of Taxes	-
Total State Revenue in Lieu of Taxes	\$ -

Nonpublic Textbook Revenue	\$ -
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Nonpublic Transportation Revenue	\$ -
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See independent accountants' report on applying agreed-upon procedures.

HYNES CHARTER SCHOOL CORPORATION
EDUCATION LEVELS OF PUBLIC SCHOOL STAFF
AS OF JUNE 30, 2009
SCHEDULE 2

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree								
Bachelor's Degree	26	65.00%	1	100.00%				
Master's Degree	13	32.50%			1	50.00%		
Master's Degree + 30	1	2.50%			1	50.00%		
Specialist in Education								
Ph. D. or Ed. D.								
Total	40	100.00%	1	100.00%	2	100.00%		

See independent accountants' report on applying agreed-upon procedures.

**HYNES CHARTER SCHOOL CORPORATION
NUMBER AND TYPE OF PUBLIC SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2009
SCHEDULE 3**

Type	Number
Elementary	
Middle/Jr. High	
Secondary	
Combination	1
Total	1

See independent accountants' report on applying agreed-upon procedures.

HYNES CHARTER SCHOOL CORPORATION
EXPERIENCE OF PUBLIC PRINCIPALS, ASSISTANT PRINCIPALS
AND FULL-TIME CLASSROOM TEACHERS
AS OF JUNE 30, 2009
SCHEDULE 4

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals		1						1
Principals		1						1
Classroom Teachers	9	3	2	9	6	3	9	41
Total	9	5	2	9	6	3	9	43

See independent accountants' report on applying agreed-upon procedures.

**HYNES CHARTER SCHOOL CORPORATION
PUBLIC SCHOOL STAFF DATA
FOR THE YEAR ENDED JUNE 30, 2009
SCHEDULE 5**

	All Classroom Teachers	Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions
Average Classroom Teachers Salary Including Extra Compensation	\$44,607	\$44,013
Average Classroom Teachers Salary Excluding Extra Compensation	\$44,607	\$44,013
Number of Teacher Full-Time Equivalents (FTEs) used in Computation of Average Salaries	41	38

Note: Figures reported include all sources of funding (i.e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave); and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

See independent accountants' report on applying agreed-upon procedures.

HYNES CHARTER SCHOOL CORPORATION
CLASS SIZE CHARACTERISTICS
AS OF JUNE 30, 2009
SCHEDULE 6

	Class Size Range							
	1-20		21-26		27-33		34+	
School Type	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	100%	18						
Elementary Activity Classes	100%	18						
Middle / Jr. High	67%	4	33%	2				
Middle / Jr. High Activity Classes	67%	4	33%	2				
High								
High Activity Classes								
Combination								
Combination Activity Classes								

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

HYNES CHARTER SCHOOL CORPORATION
LOUISIANA EDUCATIONAL ASSESSMENT PROGRAM (LEAP)
FOR THE YEAR ENDED JUNE 30, 2009
SCHEDULE 7

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2008		2009		2007		2008		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 4												
Advanced	3	8.58%	3	6.38%	4	7.27%	0	0.00%	1	2.13%	5	9.09%
Mastery	7	20.00%	21	44.68%	17	30.91%	8	22.85%	8	17.01%	10	18.18%
Basic	16	45.71%	19	40.43%	28	50.91%	15	42.86%	31	65.96%	28	50.91%
Approaching Basic	7	20.00%	4	8.51%	6	10.91%	7	20.00%	5	10.64%	12	21.82%
Unsatisfactory	2	5.71%	0	0.00%	0	0.00%	5	14.29%	2	4.26%	0	0.00%
Total	35	100.00%	47	100.00%	55	100.00%	35	100.00%	47	100.00%	55	100.00%

District Achievement Level Results	English Language Arts						Mathematics					
	2007		2008		2009		2007		2008		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students												
Grade 8												
Advanced	0	0.00%	2	5.88%	0	0.00%	0	0.00%	0	0.00%	2	5.13%
Mastery	3	18.75%	3	8.82%	5	12.82%	0	0.00%	0	0.00%	1	2.56%
Basic	9	56.25%	21	61.77%	27	69.23%	9	56.25%	19	55.89%	22	56.41%
Approaching Basic	4	25.00%	8	23.53%	7	17.95%	5	31.25%	12	35.29%	9	23.08%
Unsatisfactory	0	0.00%	0	0.00%	0	0.00%	2	12.50%	3	8.82%	5	12.82%
Total	16	100.00%	34	100.00%	39	100.00%	16	100.00%	34	100.00%	39	100.00%

See independent accountants' report on applying agreed-upon procedures.

**HYNES CHARTER SCHOOL CORPORATION
GRADUATION EXIT EXAM (GEE)
FOR THE YEAR ENDED JUNE 30, 2009
SCHEDULE 8**

This schedule is not applicable as the School does not enroll students in grades 9 - 12.

See independent accountants' report on applying agreed-upon procedures.

HYNES CHARTER SCHOOL CORPORATION
iLEAP TESTS
FOR THE YEAR ENDED JUNE 30, 2009
SCHEDULE 9

District Achievement Level Results	English Language Arts				Mathematics				Science				Social Studies			
	2008		2009		2008		2009		2008		2009		2008		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3																
Advanced	2	4.00%	3	6.12%	2	4.00%	7	14.29%	3	6.00%	3	6.12%	1	2.00%	1	2.04%
Mastery	10	20.00%	9	18.37%	7	14.00%	3	6.12%	9	18.00%	8	16.33%	4	8.00%	10	20.41%
Basic	27	54.00%	19	38.78%	26	52.00%	23	46.94%	24	48.00%	27	55.10%	29	58.00%	21	42.86%
Approaching Basic	8	16.00%	12	24.49%	10	20.00%	12	24.49%	9	18.00%	7	14.29%	13	26.00%	11	22.45%
Unsatisfactory	3	6.00%	6	12.24%	5	10.00%	4	8.16%	5	10.00%	4	8.16%	3	6.00%	6	12.24%
Total	50	100.00%	49	100.00%	50	100.00%	49	100.00%	50	100.00%	49	100.00%	50	100.00%	49	100.00%

District Achievement Level Results	English Language Arts				Mathematics				Science				Social Studies			
	2008		2009		2008		2009		2008		2009		2008		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5																
Advanced	3	7.50%	4	8.00%	5	12.50%	7	13.00%	2	5.00%	3	5.88%	2	5.00%	2	3.92%
Mastery	6	15.00%	14	27.00%	5	12.50%	9	18.00%	5	12.50%	12	23.53%	3	7.50%	15	29.41%
Basic	22	55.00%	27	53.00%	20	50.00%	21	41.00%	18	45.00%	23	45.10%	22	55.00%	32	62.75%
Approaching Basic	7	17.50%	5	10.00%	4	10.00%	9	18.00%	10	25.00%	9	17.65%	8	20.00%	2	3.92%
Unsatisfactory	2	5.00%	1	2.00%	6	15.00%	5	10.00%	5	12.50%	4	7.84%	5	12.50%	0	0.00%
Total	40	100.00%	51	100.00%	40	100.00%	51	100.00%	40	100.00%	51	100.00%	40	100.00%	51	100.00%

District Achievement Level Results	English Language Arts				Mathematics				Science				Social Studies			
	2008		2009		2008		2009		2008		2009		2008		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6																
Advanced	2	5.27%	1	2.44%	3	7.89%	6	14.63%	2	5.26%	1	2.50%	5	13.16%	2	5.00%
Mastery	9	23.68%	3	7.32%	7	18.42%	6	14.63%	5	13.16%	6	15.00%	6	15.79%	4	10.00%
Basic	22	57.89%	28	68.29%	21	55.27%	25	60.98%	24	63.16%	20	50.00%	20	52.63%	23	57.50%
Approaching Basic	4	10.53%	6	14.63%	3	7.89%	3	7.32%	6	15.79%	10	25.00%	6	15.79%	7	17.50%
Unsatisfactory	1	2.63%	3	7.32%	4	10.53%	1	2.44%	1	2.63%	3	7.50%	1	2.63%	4	10.00%
Total	38	100.00%	41	100.00%	38	100.00%	41	100.00%	38	100.00%	40	100.00%	38	100.00%	40	100.00%

District Achievement Level Results	English Language Arts				Mathematics				Science				Social Studies			
	2008		2009		2008		2009		2008		2009		2008		2009	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7																
Advanced	1	2.50%	2	5.00%	1	2.50%	4	10.53%	0	0.00%	3	7.89%	0	0.00%	4	10.53%
Mastery	9	22.50%	15	39.00%	3	7.50%	10	26.32%	4	10.00%	12	31.58%	5	12.50%	11	28.95%
Basic	21	52.50%	18	48.00%	21	52.50%	21	55.26%	19	47.50%	16	42.11%	22	55.00%	22	57.89%
Approaching Basic	8	20.00%	3	8.00%	7	17.50%	2	5.26%	13	32.50%	4	10.53%	10	25.00%	1	2.63%
Unsatisfactory	1	2.50%	0	0.00%	8	20.00%	1	2.63%	4	10.00%	3	7.89%	3	7.50%	0	0.00%
Total	40	100.00%	38	100.00%	40	100.00%	38	100.00%	40	100.00%	38	100.00%	40	100.00%	38	100.00%

See independent accountants' report on applying agreed-upon procedures.